

MOTOR CARRIER INFORMATION REPORT (MCS-150) (Needed Each Year)

Under PRISM, the US DOT Number and taxpayer identification number (TIN) of the motor carrier responsible for the safety of every vehicle registered must be identified during the registration process as well as the US DOT Number and TIN of the registrant. The IRP registrant that maintains the account and the motor carrier that is responsible for safety on individual vehicles is not necessarily the same.

Additionally, an updated MCS-150 form for each identified motor carrier responsible for safety on an IRP account and an updated MCS-150 form for the registrant is required unless the motor carrier and the registrant have each submitted one within 12 months prior to the first day of the renewal period or have updated the information directly on the FMCSA web page at www.safer.fmcsa.dot.gov. **In order to speed up the registration process, it is strongly recommended that MCS-150 information be updated online.**

Rental/leasing companies who register in their own name must provide the US DOT Number and copies of updated MCS-150 form to the registration office for the rental/leasing company and also for all lessees who are responsible for the safety of the vehicles. Owner/operators who register in their own names must obtain a US DOT Number for themselves. This number is for registration purposes only and does not provide the owner/operator with his/her own operating authority. In addition, the owner/operator must provide the US DOT Number for the company to whom he/she leases. Updated copies of the MCS-150 must be submitted for the owner/operator and all companies responsible for safety (the lessees). The companies must complete the MCS-150 forms themselves. Companies who use all leased vehicles registered in the name of the lessors (rental/leasing or owner/operators) must provide the lessor with an updated copy of the MCS-150. The lessor will submit it to the state registration office in order to have the vehicle's registration renewed.

For more information concerning US DOT Numbers, PRISM, or MCS-150 forms, please contact the FMCSA (see appendix B).

FEDERAL HEAVY VEHICLE USE TAX (Needed Each Year)

Federal law requires proof of payment (or exemption) of the Federal Heavy Vehicle Use Tax when any power unit is registered that has a gross or combined gross weight of 55,000 pounds or more. Federal Heavy Vehicle Use Tax must be paid directly to the IRS. The processing time for mailing the tax payment to the IRS and for receiving the Schedule 1 form back from the IRS is usually six to eight weeks.

Proof of payment must be:

1. A copy of a receipted IRS Form 2290 Schedule 1 that has the vehicles for which the tax was paid listed by vehicle identification number (VIN).

OR

2. A copy of the IRS Form 2290 with the Schedule 1 and proof of payment of the tax.

Proof of payment is not required on vehicles registered within sixty (60) days of the date of purchase; however, a copy of the bill of sale will be needed to verify the exemption of required proof.

For more information concerning Federal Heavy Vehicle Use Tax, contact the Internal Revenue Service. (See appendix B.)

MISCELLANEOUS DOCUMENTS (As Needed)

Various other documents may be required depending on each individual situation. These proofs are used to reduce fee liability when applicable. Examples: Power of Attorney, Non Use Affidavit, Certificate to Transfer License Plates, previous registration, etc.

PAYMENTS

Payment for Alabama IRP tags should be made by a certified or cashier's check, money order, cash or via wire service instrument. Online payments are also accepted.

Additionally, credit cards are acceptable as payment with a debit/credit card authorization form (MV: MCS-1). It is necessary to submit only one payment for the net registration fees due for all jurisdictions. Payments should match the amount billed. Overpayments will be posted as a credit to the registrant's account. Credits may be applied to future transactions, or a refund may be requested. All certified checks or money orders should be made payable to the ALABAMA DEPARTMENT OF REVENUE and mailed to the MCS office.

If PERSONAL or COMPANY checks are submitted, the credentials will not be shipped until the checks have "cleared" unless a current surety bond is on file with the MCS office. Bonds must be at least as much as payment. Payment may be made through some wire services. However, the wire service instrument must have proper authorization.

IRP REFUNDS

Applicants seeking refund of license fees paid for motor vehicle license plates must submit the required petition for refund form (MVR 40-12-23(1)), decal, license plate, or both, tag/tax receipt, and any supporting documents that substantiate the reason for requesting a refund. Refunds of IRP license fees may be made under the following conditions:

- Audit (audits resulting in an overpayment of less than \$10 will not be refunded);
- billing error by the Department of Revenue;
- full fee license (partial refund);
- duplicate license.

License fees paid for motor vehicle license plates are NOT refundable by the Department of Revenue under the following conditions:

- vehicle operated after the previous license has expired;
- sale of vehicle;
- cancellation of lease;
- wrecked vehicle;
- stolen vehicle;
- firm out of business.

The unused portion of the license fees paid, where permitted by statute, may be refunded by each jurisdiction. Jurisdictional refund information is also located on the IRP website at www.aamva.org/IRP.

TEMPORARY REGISTRATION

Temporary registration may be issued if requested by the carrier. A temporary registration is issued to a specific vehicle and cannot be transferred to another vehicle. Temporary registrations may not be issued to accounts that are not in good standing. Temporary registrations may not be issued to renewal vehicles.